IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

WEALTH TAX REFERENCE No 25 of 1992

For Approval and Signature:

Hon'ble MR.JUSTICE M.S.SHAH
and
Hon'ble MR.JUSTICE D.A.MEHTA

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

ASHADEVI CHANDANBHAI

Versus

COMMISSIONER OF WEALTH-TAX

Appearance:

1. WEALTH TAX REFERENCE No. 25 of 1992
SERVED BY RPAD - (N) for Petitioner No. 1
MR BB NAIK with MR MANISH R BHATT for Respondent No. 1

CORAM : MR.JUSTICE M.S.SHAH
and
MR.JUSTICE D.A.MEHTA

Date of decision: 08/11/2001

ORAL JUDGEMENT

(Per : MR.JUSTICE M.S.SHAH)

This reference has been made by the Income Tax Appellate Tribunal, Ahmedabad Bench under section 27(1) of the Wealth-tax Act, 1957.

2. Though the reference was made at the instance of the assessee, neither the paper book is filed so far, nor has the assessee appeared herself or through anyone, though served. Since the reference has been pending for the last about 9 years, this Court sees no reason to wait any longer.

We accordingly decline to answer the question referred to us.

3. The Reference accordingly stands disposed of with no order as to costs.

(M.S. Shah,J)

(D.A. Mehta,J)

zgs/-